

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

FY 2005		Entity Name: American Fork City	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount		Amount
	Property Taxes				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	2,022,538	T01	
1.2	Property Taxes - Debt Service	T01		T01	
1.3	Property Taxes - RDA Increment	T01	818,730	T01	
1.4	Property Taxes - Library	T01		T01	
1.5	Property Taxes - Delinquent	T01		T01	
2	Fee in lieu	T01	295,684	T01	
	Local Sales Taxes				
3.1	General sales tax - Local option	T09	4,225,068	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	1,060,077	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T18		T18	
3.8	Other - specify	T19		T19	
	Franchise Tax				
4.1	Telephone franchise tax	T15	416,704	T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - Specify	T15		T15	
	Licenses, Fees and Permits				
5.1	Business license fees	T99	59,628	T99	
5.2	Building permit fees	T99	370,110	T99	
5.3	Other licenses, permits & taxes - Specify	T99	507,650	T99	
	Dog licenses, other fees				
PART II	REVENUES - Other than tax and intergovernmental revenues				
	Utility Sales Revenue / User Fees				
1.1	Water supply system	A91		A91	2,421,367
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	2,603,722
2.2	Storm drainage	A80		A80	

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
2.3	Garbage collection / street cleaning	706,384	A81		
3.1	Parks and recreation charges		A81		
3.2	Airports - Include rentals and gross sales of gas and oil.	250,960	A01		
3.3	Parking facilities, lots & meters		A60		
3.4	Hospital charges received		A38		
3.5	Cemeteries	197,227	A03		
3.6	Municipal housing rental projects (gross)		A50		
3.7	Special police services	13,854	A89		
4.1	Impact fees		A89		
4.2	Connection fees		A89		
4.3	Plan check fees	114,222	A89		
4.4	Zoning & subdivision fees		A89		
4.5	Sale of maps & publications		A89		
5	Other miscellaneous fees	693,601	A89	375,244	
Special Assessments					
6.1	Street cuts and public improvements		U01		
6.2	Sidewalk & curb repairs		U01		
6.3	Street lighting charges - Lighting districts		U01		
6.4	Other special improvement & service		U01		
Fines and Forfeitures (Circuit Court)					
7.1	Court fines, bail forfeitures, and moving violations surcharges		U99		
7.2	Parking ticket revenue		U99		
Fines (Justice Court)					
8.1	Court fines, bail forfeitures, and moving violations surcharges		U99		
8.2	Parking ticket revenue	353,567	U99		
9	Interest, Rents and Royalties	115,337	U20		
10	Rents and royalties	422,738	U40	117,260	
Miscellaneous					
11	Other miscellaneous revenue - Specify Fitness, History Books, Youth Council, Queen Pagent Income, Sale of plastic bags, transfers, allocations other revenue	6,677,255	U99	7,562	
12	Proceeds from bond issues		NR		
13	Receipts from sale of real property		U11		

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		(a)	(b)	(c)	(d)	(e)	(f)
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly
PART III	INTERGOVERNMENTAL REVENUE						
	1 General support	C30	D30	B30	C30	D30	B30
	2 Public safety grants	C68	D68	B68	C68	D68	B68
	3 Streets and highways / C Roads	C46	D46	B46	C46	D46	B46
	4 Community development	C50	D50	B50	C50	D50	B50
	5 Liquor funds	C88	D88	B88	C88	D88	B88
	6 Intergovernmental service contracts	C88	D88	B88	C88	D88	B88
	7 Other - Specify	C88	D88	B88	C88	D88	B88
	Historical, Library, Ambulance						
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
	Governmental Administration						
	1.1 Financial administration	E23	F23	G23	E23	F23	G23
	1.2 Judicial / courts	E25	F25	G25	E25	F25	G25
	1.3 Legal / attorney	E25	F25	G25	E25	F25	G25
	1.4 General municipal buildings	E31	F31	G31	E31	F31	G31
	1.5 Central administration	E28	F28	G28	E28	F28	G28
	1.6 Planning and zoning	E28	F28	G28	E28	F28	G28
	1.7 Economic development	E89	F89	G89	E89	F89	G89
	Public Safety						
	2.1 Police	E82	F82	G82	E82	F82	G82
	2.2 Fire	E24	F24	G24	E24	F24	G24
	2.3a Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
	2.3b Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
	2.4 Corrections / Jail	E05	F05	G05	E05	F05	G05
	2.5 Protective inspection and regulation	E86	F86	G86	E86	F86	G86
	Environment and Housing						
	3.1 Sewer	E80	F80	G80	E80	F80	G80
	3.2 Storm drainage	E80	F80	G80	E80	F80	G80
	3.3 Solid waste management	E81	F81	G81	E81	F81	G81
	3.4 Recycling programs	E81	F81	G81	E81	F81	G81
	3.5 Housing & community development	E50	F50	G50	E50	F50	G50
	3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

PART IV		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)		
3.7	Parks and recreation programs (not addressed below)	E61	F61	G61	E61	F61	G61		
3.8	Cultural & community events	E61	F61	G61	E61	F61	G61		
3.9	Golf courses	E61	F61	G61	E61	F61	G61		
3.10	Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61		
3.11	Carneteries	E03	F03	G03	E03	F03	G03		
3.12	Libraries	E52	F52	G52	E52	F52	G52		
Transportation									
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44		
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44		
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44		
4.4	Street lighting	E44	F44	G44	E44	F44	G44		
4.5	Engineering	E44	F44	G44	E44	F44	G44		
4.6	Municipal airports	E01	F01	G01	E01	F01	G01		
4.7	Parking facilities	E61	F61	G61	E61	F61	G61		
Health									
5.1	Own hospitals	E36	F36	G36	E36	F36	G36		
5.2	Other hospitals	E38	F38	G38	E38	F38	G38		
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
Interest on Debt									
6.1	Interest on debt - Water supply system	E91	F91	G91	E91	F91	G91		
6.2	Interest on debt - Electric power system	E92	F92	G92	E92	F92	G92		
6.3	Interest on debt - Gas supply system	E93	F93	G93	E93	F93	G93		
6.4	Interest on debt - Transit or bus system	E94	F94	G94	E94	F94	G94		
6.5	Interest on debt - All other interest	E99	F99	G99	E99	F99	G99		
Utilities									
7.1	Water supply system	E91	F91	G91	E91	F91	G91		
7.2	Electric power system	E92	F92	G92	E92	F92	G92		
7.3	Gas supply system	E93	F93	G93	E93	F93	G93		
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94		
All Other Expenditures									
8.1	All other expenditures - See instructions	E99	F99	G99	E99	F99	G99		
- Specify Transfers, Misc. Expenditures									
		2,447,834		323,182	1,254,637	626,360			
							6,400		

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	(a) E88	(b) F89	(c) G89	(d) E88	(e) F89	(f) G89
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	File	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L82	M82	L82	M82	L82	M82
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L81	M81	L81	M81	L81	M81
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Amount 200			Amount 200		
		6,701,873			1,046,016		
PART VII INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d - e + f)	Detail of long-term debt outstanding	
Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	19A 634,000	29A	39A 170,000	44A 464,000	41A 464,000	41B
1.2	Electric supply system	19B	29B	39B	44B		41C
1.3	Sewer system	19X	29X	39X	44X		41X
1.4	Gas supply system	19C	29C	39C	44C		41C
1.5	Transit system	19D	29D	39D	44D		41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T	29T	39T	44T		

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Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

PART VII INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt							
1.7 All other purposes	18X	31,010,707	22,574,142	16,694,849	36,890,000	11,402,000	25,488,000
Other Long-term Obligations							
2.1 Capital lease purchase agreements		47,999	21,150	30,257	38,892		
2.2 Accrued leave liability (sick leave and vacation)							
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3 Total short-term debt	61V		64V				
		(a)	(b)	(c)	(d)		
PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR							
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
			W31	W61			
		Cash and investments held at end of fiscal year					
		W01					
PART IX RATES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate						
3.	Telephone Franchise Tax Rate	4%					

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Fiscal Year Ended June 30, 2005

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Remarks:

PART X | Data supplied by:

Name (Please print)
Cathy Jensen
Title

Date
1/13/2005
Budget/Finance
Telephone
(801) 763-3000

2005 Version

Include with audit report submitted to:

Utah State Auditor
Utah State Capitol Office Complex, E310
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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